

Office of the D.C. Auditor

Description	FY 2002 Approved	FY 2003 Proposed	% Change
Operating Budget	\$1,298,826	\$1,301,309	0.2

The mission of the Office of the District of Columbia Auditor (ODCA) is to assist the Council of the District of Columbia in performing its oversight responsibilities; annually audit the accounts, operations and programs of the District of Columbia Government; and certify revenue estimates in support of municipal bond issuances.

ODCA is also required to provide financial oversight and conduct audits of the District government's 37 Advisory Neighborhood Commissions (ANCs). The Auditor also performs financial management and administrative responsibilities relative to the Advisory Neighborhood Commission Security Fund. In FY 2003, the Office will continue its efforts to help government work more efficiently, effectively and economically. The agency plans to fulfill its mission by achieving the following strategic goals and initiatives:

- Identify potential cost savings or cost avoidance, questioned costs, unsupported costs, disallowed costs, fiduciary mismanagement,

and increased revenues that can be realized by improving the operational and financial management of the District government.

- Complete approximately 24 performance, financial, compliance, and statutory audits.
- Continue implementation of the Performance Accountability Plan Monitoring and Evaluation Program under which audits are conducted of agencies' reported performance measures pursuant to the Government Managers Accountability Act.
- Continue implementation of the D.C. Auditor's Recommendation Compliance Monitoring System.

Did you know...

Website	www.dcauditor.org
Number of auditors	8
Number of Advisory Neighborhood Commissions audited	37

Where the Money Comes From

Table AC0-1 shows the source(s) of funding for the Office of the D.C. Auditor.

Table AC0-1

FY 2003 Proposed Operating Budget, by Revenue Type

(dollars in thousands)

	Actual FY 2000	Actual FY 2001	Approved FY 2002	Proposed FY 2003	Change From FY 2002
Local	1,049	1,274	1,299	1,301	2
Gross Funds	1,049	1,274	1,299	1,301	2

How the Money is Allocated

Tables AC0-2 and 3 show the FY 2003 proposed budget and FTEs for the agency at the Comptroller Source Group level (Object Class level).

Table AC0-2

FY 2003 Proposed Operating Budget, by Comptroller Source Group

(dollars in thousands)

	Actual FY 2000	Actual FY 2001	Approved FY 2002	Proposed FY 2003	Change from FY 2002
Regular Pay - Cont Full Time	676	703	894	895	1
Regular Pay - Other	0	106	0	0	0
Additional Gross Pay	37	36	0	0	0
Fringe Benefits - Curr Personnel	92	117	135	134	-1
<i>Personal Services</i>	<i>805</i>	<i>961</i>	<i>1,029</i>	<i>1,030</i>	<i>0</i>
Supplies and Materials	8	10	10	10	0
Energy, Comm. and Bldg Rentals	0	0	0	0	0
Telephone, Telegraph, Telegram, Etc	10	8	11	10	-1
Rentals - Land and Structures	142	147	164	167	3
Janitorial Services	0	0	3	0	-3
Security Services	0	0	0	3	3
Other Services and Charges	37	52	43	43	0
Contractual Services - Other	19	29	23	23	0
Equipment & Equipment Rental	27	66	16	16	0
<i>Non-personal Services</i>	<i>244</i>	<i>312</i>	<i>270</i>	<i>272</i>	<i>2</i>
Total Proposed Operating Budget	1,049	1,274	1,299	1,301	2

Table AC0-3

FY 2003 Full-Time Equivalent Employment Levels

	Actual FY 2000	Actual FY 2001	Approved FY 2002	Proposed FY 2003	Change from FY 2002
Continuing full time	11	11	14	14	0
Term full time	2	0	0	0	0
Total FTEs	13	11	14	14	0

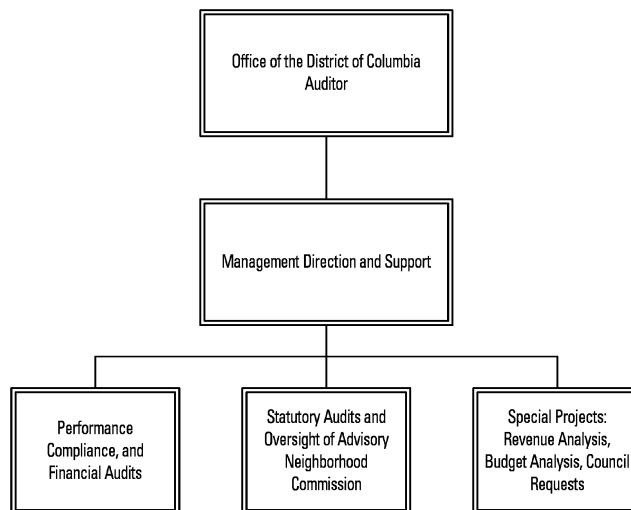
Local Funds

The proposed Local budget is \$1,301,309, an increase of \$2,483, or 0.19 percent, over the FY 2002 approved budget of \$1,298,826. This increase is the result of a \$359 increase in personal services and a \$2,124 increase in nonpersonal services. There are 14 FTEs funded by local sources, no change from FY 2002.

Significant changes in the budget are as follows:

- An net increase of \$359 in personal services, including \$30,754 due to pay increase approved in FY 2002 and an offset of \$30,395 in order to properly reflect the agency's salary requirements.
- A net increase of \$2,124 for fixed costs.

Figure AC0-1

Office of the District of Columbia Auditor**Programs**

The Office of the District of Columbia Auditor operates the following three programs:

- The Performance, Compliance and Financial Audits program annually audits the accounts, operations and programs of the District government on a rotating basis, and certifies revenue estimates in support of municipal bond

issuances.

- The Advisory Neighborhood Commissions Financial Oversight program provides oversight and conducts audits of the financial activities of the District government's 37 Advisory Neighborhood Commissions (ANCs). The Auditor also carries out financial management and administrative tasks

related to the ANC Security Fund, as required by the Advisory Neighborhood Commissions Act of 1975.

- The Special Projects program performs budget analyses, financial analyses, revenue certification analyses, and research of specific programs, funds, organizational entities and issues by law upon request, or at the Auditor's discretion, and reports relevant findings and recommendations.

In FY 2003, the Office of the District of Columbia Auditor will conduct five new statutory audits, based on the following legislation:

- The Mental Health Services Client Enterprise Establishment Act of 1998;
- The Equity in Contracting Amendment Act of 2000;
- The Telephone Fraud Amendment Act of 2000;
- The Government Managers Accountability Act; and
- The University of the District of Columbia Endowment Fund.

Agency Goals and Performance Measures

Goal 1: Promote economy, accountability, and efficiency within the DC government.

Citywide Strategic Priority Area: Enhancing

Unity of Purpose and Democracy

Manager: Thomas Brown, Deputy DC Auditor

Supervisor: Deborah K. Nichols, DC Auditor

Measure 1.1: Amount of savings or increased revenue identified by agency (millions of dollars)

	Fiscal Year				
	2000	2001	2002	2003	2004
Target	10	10	10	10	10
Actual	19.4	41.2	-	-	-

Note: The Office of the District of Columbia Auditor notes that this performance measure captures: "Amount of potential cost savings or cost avoidance, questioned costs, unsupported costs, disallowed costs, fiduciary mismanagement and increased revenues for the District that can be realized by improving the operation and management of District government agencies and through potential alternative or enhanced revenue generating opportunities."

Measure 1.2: Number of mandatory statutory audits conducted

	Fiscal Year				
	2000	2001	2002	2003	2004
Target	9	9	9	9	9
Actual	9	10	-	-	-

Measure 1.3: Number of performance, financial, and compliance audits completed

	Fiscal Year				
	2000	2001	2002	2003	2004
Target	15	15	15	15	15
Actual	12	17	-	-	-

Measure 1.4: Number of Advisory Neighborhood Commissions that receive financial oversight and ministerial duties from agency

	Fiscal Year				
	2000	2001	2002	2003	2004
Target	37	37	37	37	37
Actual	37	37	-	-	-

Advisory Neighborhood Commissions

Description	FY 2002 Approved	FY 2003 Proposed	% Change
Operating Budget	\$807,652	\$798,515	-1.1

The mission of the Advisory Neighborhood Commissions (ANCs) is to serve as a liaison between the District government and the community.

Advisory Neighborhood Commissions are advisory bodies comprised of residents elected from the District's neighborhoods. Commissions are independent bodies that advise District government officials on public policy issues affecting their respective neighborhoods.

ANCs provide a voice for District citizens and a forum for those citizens to make their voices

heard. The scope of issues pertains to the specific segment of each ward in the District. The overarching strategic issue for the ANCs is to have local issues brought to the forefront of the agendas of the Mayor, District Council, and other government bodies that affect the citizens in the District.

Did you know...	
ANCs	37
Single Member Districts	299
Website	www.anc.dc.gov

Where the Money Comes From

Table DX0-1 shows the source(s) of funding for the Advisory Neighborhood Commissions.

Table DX0-1

FY 2003 Proposed Operating Budget, by Revenue Type

(dollars in thousands)

	Actual FY 2000	Actual FY 2001	Approved FY 2002	Proposed FY 2003	Change From FY 2002
Local	464	593	808	799	-9
Gross Funds	464	593	808	799	-9

How the Money is Allocated

Tables DX0-2 and DX0-3 show the FY 2003 proposed budget and FTEs for the agency at the comptroller source group level (Object Class levels).

Table DX0-2

FY 2003 Proposed Operating Budget, by Comptroller Source Group

(dollars in thousands)

	Actual FY 2000	Actual FY 2001	Approved FY 2002	Proposed FY 2003	Change from FY 2002
Regular Pay - Cont Full Time	0	10	64	56	-8
Additional Gross Pay	0	1	0	0	0
Fringe Benefits - Curr Personnel	0	2	11	10	-1
<i>Personal Services</i>	<i>0</i>	<i>12</i>	<i>75</i>	<i>66</i>	<i>-9</i>
Supplies and Materials	0	0	0	1	1
Telephone	0	0	0	2	2
Other Services and Charges	-52	0	0	5	5
Contractual Services - Other	0	0	60	0	-60
Subsidies and Transfers	516	579	673	723	50
Equipment & Equipment Rental	0	1	0	2	2
<i>Non-personal Services</i>	<i>464</i>	<i>581</i>	<i>733</i>	<i>733</i>	<i>0</i>
Total Proposed Operating Budget	464	593	808	799	-9

Table DX0-3

FY 2003 Full-Time Equivalent Employment Levels

	Actual FY 2000	Actual FY 2001	Approved FY 2002	Proposed FY 2003	Change from FY 2002
Continuing full time	0	0	1	1	0
Total FTEs	0	0	1	1	0

Local Funds

The proposed Local budget is \$798,515, a decrease of \$9,137 or 1.1 percent from the FY 2002 approved budget of \$807,652. The budget includes \$65,515 in personal services for one FTE and \$733,000 in nonpersonal services. Significant changes in the budget are as follows:

- A decrease of \$11,613 in salary and fringe benefits attributable to a recalculation of the personal services costs to reflect the actual cost of the incumbent.
- An increase of \$2,476 due to the pay increase approved in FY 2002.
- A decrease of \$60,000 in contractual services.
- An increase of \$60,000 in other nonpersonal services categories as follows: \$50,000 in subsidies and transfers to assist ANC's with improving communications within their communities, and \$10,000 in supplies, other services and charges, telecommunications, and equipment to support a newsletter and website.

Programs

There are 37 Advisory Neighborhood Commissions in the District of Columbia, each divided into sub-areas called Single Member Districts (SMDs) which have approximately 2,000 residents. In all, there are 299 individual SMDs.

The District's 37 ANC's are divided among the eight wards in the city. Thus, ANC 6B is in Ward 6, which has three ANC's: 6A, 6B, and 6C. Similarly, the SMDs composing an ANC are identified numerically. ANC 6A, for instance, is composed of SMDs 6A01, 6A02 and so forth. Sometimes an ANC also will be referred to by the neighborhood it represents. For example, ANC IC is often called the Adams-Morgan ANC. Please visit the ANC website (www.anc.dc.gov) or call (202) 727-2525 to determine your ANC or SMD.

The commissioners of the District's 37 ANC's attend hearings, support community activities, and testify against any new establishment requesting alcoholic beverage licensing. They also testify before the District Council, boards, and commissions.

The Office of Advisory Neighborhood Commissions (OANC) was established by the Comprehensive Advisory Neighborhood Commission Reform Amendment Act of 2000 to provide technical, administrative, and financial reporting assistance to the commissions. The OANC is intended to support the efforts of the commissions and is not empowered to direct or supervise the actions of the commissions. The OANC is staffed with one FTE, an Executive Director, appointed by the District Council.